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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
: :
WORLDCOM, INC., et al., : Case No. 02-13533 (AJG)
: :
Reorganized Debtors. : (Confirmed Case)
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NOTICE OF APPEAL

PLEASE TAKE NOTICE that the Internal Revenue Service, by its attorney Michael J. Garcia, United States Attorney for the Southern District of New York, hereby appeals to the United States District Court for the Southern District of New York, pursuant to 28 U.S.C. § 158(a), from the Stipulation and Order, which was entered on February 20, 2008.

This appeal relates to the same issues currently on appeal from the United States Bankruptcy Court in Internal Revenue Service v. Worldcom, Inc., 07 Civ. 7414 (BSJ) (S.D.N.Y.).

The parties to the Stipulation and Order appealed from, and the names and addresses of their respective attorneys, are as follows:

Debtor/Appellee: WorldCom, Inc.
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Dated: New York, New York
February 27, 2008

Respectfully submitted,
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